

Rule 7.1 Definitions

(f) (1) “Good standing” as used in A.C.A. §§ 17-12-401, 17-12-402, 603 (d), and Rule ¶7.4 (a) is defined as a CPA or PA who holds a license for the current year issued by the applicable Board.

(2) “Good standing” as used in §17-12-504(a) and (b) means a CPA, public accountant, or a firm whose license, registration, or inactive license is current or last expired within one year immediately preceding the date of the Board’s receipt of the application to renew.